

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:)	
)	
5171 CAMPBELLS LAND CO., INC.,)	
)	Bank. No. 19-22715 CMB
)	
)	Chapter 11
Debtor.)	
)	
)	
UNITED STATES OF AMERICA,)	
)	
)	Related to
Movant,)	Document Nos. 308 and 352
)	
vs.)	
)	
)	Hearing Date
)	2/20/2020 @ 2:30 PM
5171 CAMPBELLS LAND CO., INC.,)	
)	
)	
Respondent.)	

UNITED STATES' OBJECTIONS TO DEBTOR'S CHAPTER 11 PLAN OF LIQUIDATION
DATED NOVEMBER 12, 2019

The United States of America, on behalf of the Internal Revenue Service, by its attorneys, Scott W. Brady, United States Attorney for the Western District of Pennsylvania, and Jill Locnikar, Assistant United States Attorney, objects to the Debtor's Chapter 11 Plan of Liquidation dated November 12, 2019 stating as follows:

1. The Internal Revenue Service has a claim against the Debtor in the amount of \$68,722.46, all of which is an unsecured priority claim. This claim is estimated because the Debtor has not filed its corporate income tax return for the year 2018 or its Form 941, Employer's Quarterly Employment Tax Return, for the quarter ended September 30, 2019.

2. The Debtor's Chapter 11 Plan of Liquidation dated November 12, 2019 is objectionable because:

a. the Debtor has not filed its corporate income tax return, Form 1120, for the taxable year 2018 and its Form 941, Employer's Quarterly Tax Return, for the third quarter of 2019 so the IRS can compute its correct priority claim; and

b. the plan indicates in paragraph 14.2 that the Debtor will receive a discharge upon confirmation of the plan. Under section 1141(d)(3) of the Bankruptcy Code, this Debtor is not entitled to a discharge since the Debtor will not engage in business after consummation of the plan and all property will be liquidated.

WHEREFORE, the United States respectfully requests that this Honorable Court deny confirmation of the Debtor's Chapter 11 Plan of Liquidation dated November 12, 2019.

Respectfully submitted:

SCOTT W. BRADY
United States Attorney

Dated: 1/21/2020

BY: /s/ Jill Locnikar
JILL LOCNIKAR
Assistant United States Attorney
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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing United States' Objections to Confirmation of the Debtor's Chapter 11 Plan of Liquidation dated November 12, 2019 was served by electronic notification on the following on January 21, 2020:

Robert O. Lampl on behalf of Debtor
rol@lampllaw.com

Norma Hildenbrand on behalf of the United States Trustee
Norma.L.Hildenbrand@usdoj.gov

/s/ Jill Locnikar
Jill Locnikar
Assistant U.S. Attorney

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ORDER

AND NOW, this ____ day of _____, 2020, after notice and a hearing, it is hereby ORDERED and DECIDED that confirmation of the Debtor's Chapter 11 Plan of Liquidation dated November 12, 2019 is denied.

Bankruptcy Judge